Comhairle Cathrach agus Contae Luimnigh
Ceanncheathrú Chorparáideach
Cé n gCeannaithe
Luimneach

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12th November 2026

To: The Mayor, Príomh Chomhairleoir and Each Member of Limerick City and County Council

Re: Vacant Business Premises Rates Incentive Scheme 2027

Guidelines and Criteria

Limerick City & County Council operates a Vacant Premises Rates Incentive Scheme to aid regeneration of towns and villages and support job creation by viable businesses. This grant is intended to incentivise and encourage reoccupation of vacant retail/commercial properties to combat vacancy in the core retail area of Limerick City Centre and some county towns.

Within Limerick City Centre, this pilot scheme will be made available to new businesses who meet the eligibility criteria. Qualifying applicants will need to open a new store in the designated city centre streets of Ellen St., Denmark St., Cruises St., William St., Thomas St., Catherine St., Little Catherine St., Foxes Bow, Cecil St., Roches St., O'Connell St., Patrick St., Bedford Row., Sarsfield St. Henry St., Shannon St. or Nicholas Street.

Furthermore, the scheme will be made available to new eligible businesses opening in the centre of towns within each of the three Municipal Districts of:

1. Adare-Rathkeale
2. Cappamore-Kilmallock
3. Newcastle West

The eligible towns will be Level 2, Level 3 towns as set out in the Limerick Development Plan and the eligible areas within these towns will be the area marked "town centre" in the zoning maps for the town.

Status of property to qualify for the scheme

- To qualify for the scheme the property must be vacant for a minimum period of **6 months** on the day the application form is submitted.
- Businesses relocating to a similar sized premises within the eligible areas will not qualify for grant relief under the scheme, however, businesses opening a second store will be considered. The operation of the scheme shall not result in the displacement of a business from one property to another and/or from the same property. However, should a proposed business or retail use type be able to adequately demonstrate that they require a larger premises that will have a positive economic impact, consideration will be given to the inclusion of such a proposal under the terms of the scheme.

- The new business must be located within the designated areas.

In addition the number and proximity of similar outlets/services already operating in the area will be taken into account in the consideration of the grant aid:

The scheme will operate from the 1st January 2027 to 31st December 2027

The following prerequisites apply to the subject premises:

- There are no outstanding enforcement proceedings or monies due to the Council under the Planning & Development Acts 2000-2014 or the Derelict Sites Act 1990.
- There are no outstanding or current commercial rates or any other local authority charges owing on the subject premises.
- There are no outstanding or current commercial rates, or any other local authority charges owed by the applicant (or connected person/entity)

Conditions to the above include the following

The proposed use is in accordance with existing planning permission on the premises.

The following types of businesses will be excluded from the scheme:

- fast-food outlets/takeaways
- arcades/bookmakers/betting shops
- discount shops/catalogue shops
- private members clubs
- mobile phone shops/internet shops
- head shops/vape shops

- money lenders (except recognised financial institutions)
- adult shops/tattoo parlours
- tanning studios
- fuel stations/forecourt shops
- shops in indoor shopping centres
- pop up shops
- supermarkets (over 300sqm)

This list is not **exhaustive,** and Limerick City and County Council reserve the right to refuse or grant any application.

Limerick City & County Council will review each application to determine potential for displacement of existing businesses and will make a judgement on eligibility to join the scheme accordingly.

All applications will be subject to review by Limerick City and County Council and any award or otherwise will be at the Councils discretion.

Qualifying Applicants

- The following requirements apply to all applicants:
- The applicant must be the owner or lessee of the subject premises.
- The applicant must sign up for Direct Debit payment for commercial rates and any other charges due to the Council.
- The application must be accompanied by a lease agreement (if applicable) OR a copy of the Land Registry entry showing ownership details.
- Failure to remain up to date on any charges including any outstanding charges on the property and/or applicant will result in the immediate cessation of the Scheme and the removal of supports.
- The applicant must make the Council aware of any changes to the uses or any of the requirements, stated above for the applicant, which materially alter the original application.
- Total commercial rates invoice(s) must be between €1 and €30,000 in 2027.

Scheme Criteria

4 Year Incentivised Scheme – Rates are to be paid in full by the occupier every year. Once the annual rates are cleared in full, the grant can be availed of.

- **100% Grant of value of commercial rates, subject to maximum of €12,000 in Year 1.**
- **75% Grant of value of commercial rates, subject to maximum of €9,000 in Year 2.**
- **50% Grant of value of commercial rates, subject to maximum of €6,000 in Year 3.**

- **25% Grant of value of commercial rates, subject to maximum of €3,000 in Year 4.**

The unit must be rated.

The business must be trading to avail of the grant.

Applicants who avail of scheme will not be affected by cessation or revision of this scheme.

Proposed New Scheme.

	Rates eligible	Grant available	Maximum Grant Award
End of Year 1	**Up to €12,000**	**100%**	**€12,000**
End of Year 2	**Up to €12,000**	**75%**	**€9,000**
End of Year 3	**Up to €12,000**	**50%**	**€6,000**
End of Year 4	**Up to €12,000**	**25%**	**€3,000**

The grant is available where there is evidence of a full year's rates payable to Limerick City and County Council and Tax Clearance verification from Revenue.

The Council are asked to consider the adoption of the Vacant Business Premises Rates Incentive Scheme 2026 in accordance with Section 66 of the Local Government Act, 2001, as amended by Section 43 of the Local Government Reform Act, 2014 and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024.

Sean Lenihan

Director of Economic, Tourism, Culture, Property & Corporate Buildings